



## Section II - Tax Types

**A Sales and Use Tax** - Use this area to register for Sales and Use Taxes. See Instructions.

☐ Check this box if you do not need tax return forms mailed to you.

**1 Filing Options** - For businesses with multiple locations, indicate below how you want to submit your return(s).

- a ☐ File one combined return for all business locations in the same locality.  
b ☐ File one consolidated return for all business locations. (See Instructions.)  
c ☐ File a separate return for each business location.

**2 Business Locations** - Complete for each location. Photocopy this page if you have more than 2 locations.

a) Add This Location to This Virginia Account Number

b) Trade Name of Business

c) Business Locality Code

d) Business Physical St. Address - If different from one shown on page 1. (No PO Boxes.)

City, State and ZIP Code

e) Contact Name - If different from one shown on page 1.

Contact Phone Number

Contact Email

f) Mailing Address - If different from above.

City, State and ZIP Code

g) Principal Business Activity Code

Description of Principal Business Activity At This Location

h) Date Location Opened

i) **Indicate Tax Type(s) and Beginning Tax Liability Date For This Location**

- You may be required to register for Litter Tax in Section E. See instructions.

- |                                                              |            |                                             |            |
|--------------------------------------------------------------|------------|---------------------------------------------|------------|
| <input type="checkbox"/> Retail Sales Tax (In State Dealers) | Date _____ | <input type="checkbox"/> Motor Fuels Tax    | Date _____ |
| <input type="checkbox"/> Use Tax (Out of State Dealers)      | Date _____ | <input type="checkbox"/> Watercraft Tax     | Date _____ |
| <input type="checkbox"/> Consumer Use Tax                    | Date _____ | <input type="checkbox"/> Tire Recycling Fee | Date _____ |
| <input type="checkbox"/> Aircraft Tax                        | Date _____ | No. Aircraft Owned Previous Year: _____     |            |

Virginia Commercial Fleet Aircraft License Number: \_\_\_\_\_

j) **Seasonal Business** - Check months you are active.  
(Complete if you are only open part of the year.)

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

k) ☐ **Specialty Dealer** - Check this box if you sell at flea markets, craft shows, etc. at various locations in Virginia.

**3 Additional Business Location** - Complete for additional location.

a) Add This Location to This Virginia Account Number

b) Trade Name of Business

c) Business Locality Code

d) Business Physical Street Address (May **not** be a PO Box.)

City, State and ZIP Code

e) Contact Name

Contact Phone Number

Contact Email

f) Mailing Address - If different from above.

City, State and ZIP Code

g) Principal Business Activity Code

Description of Principal Business Activity At This Location

h) Date Location Opened

i) **Indicate Tax Type(s) and Beginning Tax Liability Date For This Location**

- You may be required to register for Litter Tax in Section E. See instructions.

- |                                                              |            |                                             |            |
|--------------------------------------------------------------|------------|---------------------------------------------|------------|
| <input type="checkbox"/> Retail Sales Tax (In State Dealers) | Date _____ | <input type="checkbox"/> Motor Fuels Tax    | Date _____ |
| <input type="checkbox"/> Use Tax (Out of State Dealers)      | Date _____ | <input type="checkbox"/> Watercraft Tax     | Date _____ |
| <input type="checkbox"/> Consumer Use Tax                    | Date _____ | <input type="checkbox"/> Tire Recycling Fee | Date _____ |
| <input type="checkbox"/> Aircraft Tax                        | Date _____ | No. Aircraft Owned Previous Year: _____     |            |

Virginia Commercial Fleet Aircraft License Number: \_\_\_\_\_

j) **Seasonal Business** - Check months you are active.  
(Complete if you are only open part of the year.)

JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

k) ☐ **Specialty Dealer** - Check this box if you sell at flea markets, craft shows, etc. at various locations in Virginia.

<b>B Vending Machine Sales Tax</b>																		
For Existing Accounts, Enter Virginia Account Number							Date You Became Liable for Vending Machine Tax											
<b>1 City or County and Locality Code</b> - Enter each locality you will operate vending machines (see instructions).																		
	Locality 1	Locality 2	Locality 3	Locality 4	Locality 5	Locality 6												
City or County																		
Locality Code																		
<b>C Withholding Tax</b>																		
For Existing Accounts, Enter Virginia Account Number							Date You Became Liable for Withholding Tax											
<input type="checkbox"/> Check this box if you do not need tax return forms mailed to you.																		
<b>1 Filing Frequency</b> - Based on the Virginia Income Tax you expect to withhold each quarter. <input type="checkbox"/> Quarterly Filer - Less than \$300 per quarter <input type="checkbox"/> Semi-Weekly Filer - \$3,000 or greater per quarter <input type="checkbox"/> Monthly Filer - Between \$300 and \$3,000 per quarter <input type="checkbox"/> Infrequent Filer - Pension Plans Only																		
<b>2 Seasonal Business</b> - Check months you are active. (Complete if you are only open part of the year.)							JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>3 Mailing Address</b> - If different from one shown on page 1.																		
Street Address or PO Box											City, State, ZIP Code							
<b>4 Contact Information</b> - If different from one shown on page 1.																		
Name							Contact Phone Number					Email Address						
<b>D Corporate Income Tax</b>																		
For Existing Accounts, Enter Virginia Account Number											Date You Became Liable for Corporate Tax							
<input type="checkbox"/> Check this box if you do not need tax return forms mailed to you.																		
<b>1 Tax Year</b> - Must be same as your Federal taxable year. Check one. <input type="checkbox"/> Calendar Year Filer (1/1 - 12/31) <b>OR</b> <input type="checkbox"/> Fiscal Year Filer (Enter fiscal beginning and ending month of your taxable year. Beginning _____ Ending _____)																		
<b>2 Contact Information</b>																		
Name							Contact Phone Number					Email Address						
<b>3 Mailing Address</b> - If different from one shown on page 1.																		
Street Address or PO Box											City, State and ZIP Code							
<b>4 Subsidiary or Affiliate</b> - Complete the following if this business is a subsidiary or affiliated with another business.																		
Parent Company's Business Name											Parent Company's FEIN							
Parent Company's Street Address or PO Box											City, State and ZIP Code							
<b>E Miscellaneous Taxes</b>																		
Tax Type - See instructions. Indicate tax type and the date you became liable.																		
<input type="checkbox"/> Corn Assessment	Date _____	<input type="checkbox"/> Peanut Excise Tax	Date _____															
<input type="checkbox"/> Cotton Assessment	Date _____	<input type="checkbox"/> Sheep Assessment	Date _____															
<input type="checkbox"/> Egg Excise Tax	Date _____	<input type="checkbox"/> Small Grains Assessment	Date _____															
<input type="checkbox"/> Forest Products Tax	Date _____	<input type="checkbox"/> Soft Drink Excise Tax	Date _____															
<input type="checkbox"/> Litter Tax	Date _____	<input type="checkbox"/> Soybean Assessment	Date _____															
<input type="checkbox"/> Other _____			Date _____															

### Section III - Responsible Officer(s)

Section 58.1-1813 of the Code of Virginia provides that a corporate or partnership officer may be held personally liable for any of the taxes registered on this form if that person willfully fails to pay, collect or truthfully account for the tax, or willfully attempts in any way to evade, defeat or not pay the tax. Notify the Department of Taxation when there is a change of responsible officers. Notification must be in writing and include changes in names, addresses and telephone numbers.

- Complete this line for each responsible officer who is an owner, partner, member, corporation officer or trustee.
- Attach additional pages, if needed.
- In the case of a limited partnership, complete this line for each general partner.
- See instructions for additional information.

**Notify the Department of Taxation when there is a change of responsible officers.**

1	a) Name of Responsible Officer			b) SSN or FEIN	
	c) Relationship Title	d) Date Became Officer	e) Home Phone Number		f) Email address
	g) Home Street Address Or PO Box			City, State, ZIP Code	
2	a) Name of Responsible Officer			b) SSN or FEIN	
	c) Relationship Title	d) Date Became Officer	e) Home Phone Number		f) Email address
	g) Home Street Address Or PO Box			City, State, ZIP Code	
3	a) Name of Responsible Officer			b) SSN or FEIN	
	c) Relationship Title	d) Date Became Officer	e) Home Phone Number		f) Email address
	g) Home Street Address Or PO Box			City, State, ZIP Code	
4	a) Name of Responsible Officer			b) SSN or FEIN	
	c) Relationship Title	d) Date Became Officer	e) Home Phone Number		f) Email address
	g) Home Street Address Or PO Box			City, State, ZIP Code	

### Section IV - Electronic Funds Transfer (EFT)

- Businesses with an average monthly Virginia employer withholding, sales and use, or corporation income tax liability exceeding \$20,000 are required by law to pay that tax by Electronic Funds Transfer (EFT).
- This threshold applies to each tax separately.
- Check the box for each tax that EFT is required.
  - ☐ Sales And Use Tax (In-State Dealers)
  - ☐ Use Tax (Out-Of-State Dealers)
  - ☐ Corporation Income Tax
  - ☐ Employer Withholding Tax
- ☐ Check here if you would like to receive an EFT guide, even though you are not required to pay by EFT.

### Section V - Signature

#### Important - Read Before Signing

This registration form must be signed by an officer of the corporation, limited liability company or unincorporated association, who is authorized to sign on behalf of the organization. The proprietor must sign for a sole proprietorship.

**Under penalty of law, I believe the information on the application to be true and correct.**

Signature		Title	
Name - Printed		Date	Daytime Phone Number

**MAIL To:**

**Registration Unit Virginia Department of Taxation  
P.O. Box 1114  
Richmond, VA 23218-1114**

**FAX To:**

**Registration Unit  
Virginia Department of Taxation  
804 367-2603**